

# Centinela Valley Union High School District

## Office of the Superintendent

14901 Inglewood Avenue, Lawndale, CA 90260

(310) 263-3201; (310) 675-6571 fax

www.centinela.k12.ca.us

### BOARD OF EDUCATION

Rocio C. Pizano  
President

Maritza R. Molina  
Vice-President

Hugo M. Rojas II  
Clerk

Gloria A. Ramos  
Member

Lorena L. Gonzalez  
Member

### SUPERINTENDENT

Jose A. Fernandez

Hawthorne High School  
Dr. Mark Newell  
Principal

(310) 263-4400  
(310) 675-7017 fax

Lawndale High School  
Joseph Guidetti  
Principal

(310) 263-3100  
(310) 263-3120 fax

Leuzinger High School  
Pamela Brown  
Interim Principal

(310) 263-2200  
(310) 675-7023 fax

Lloyde High School/  
CV Independent Study  
Dr. James Tarouilly  
Principal

(310) 263-3720  
(310) 978-3995 fax

Centinela Valley Adult  
Education Program

(310) 263-3165  
(310) 644-6142 fax

VIA e-mail (Alex Olvera [AOlvera@rrcc.lacounty.gov] and US Mail

August 8, 2012

Dean C. Logan

Los Angeles County Registrar Recorder/County Clerk

Election Planning and Coordination Section

12400 Imperial Highway, 2nd Floor, Room 2015

Norwalk, CA 90650

Re: Local Classrooms Funding Authority/ Reimbursement of Costs for November 6, 2012 election

Dear Mr. Logan:

As the Agency Representative to the Local Classrooms Funding Authority (LCFA), and as the Assistant Superintendent, Business Services of Centinela Valley Union High School District (CVUHSD), the lead agency of LCFA, I previously submitted Resolution No. 12-13/001 of the LCFA. This resolution called for an Election for Approval of an Education Parcel Tax, Establishing Specifications of the Election Order, and Requesting Consolidation with Other Elections Occurring on November 6, 2012.

In the resolution, we neglected to state that the LCFA will reimburse the County for election related costs. Please be advised that the LCFA recognizes that additional costs will be incurred by the County with the placement of the LCFA parcel tax measure on the ballot, and agrees to reimburse the County for any costs.

Should any further action be required, or should you require additional information, please do not hesitate to contact me at (310) 263-3220.

Very Truly Yours,

Ron Hacker

Assistant Superintendent, Business Services, CVUHSD  
Agency Representative to the LCFA Board of Directors

cc: JPA Board of Directors

Jose A. Fernandez, Centinela Valley Union High School District

Dr. Helen Morgan, Hawthorne School District

Dr. Ellen Dougherty, Lawndale School District

Dr. Barbara Flores, Lennox School District

Dr. Tom Johnstone, Wiseburn School District

Allison Deegan, Los Angeles County Committee on School District Organization

Janet Mueller, Esq. Dannis Woliver Kelley

**ADOPTED**

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

47 August 21, 2012

SACHI A. HAMAI  
EXECUTIVE OFFICER

RECEIVED



# Centinela Valley Union High School District

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### VIA HAND DELIVERY on August 3, 2012

August 3, 2012

Dean C. Logan  
Los Angeles County Registrar Recorder/County Clerk  
12400 Imperial Highway  
Norwalk, CA 90650

Sachi A. Hamai  
Executive Officer, Clerk of the Board of Supervisors  
County of Los Angeles  
B-4 Kenneth Hahn Hall of Administration  
500 W. Temple Street  
Los Angeles, CA 90012

Re: Local Classrooms Funding Authority/**Call of Election for Qualified Special Tax Measure and Request for Consolidation (November 6, 2012)**

Dear Mr. Logan and Ms. Hamai:

Please find enclosed **Resolution No. 12-13/001** of the Local Classrooms Funding Authority Calling an Election for Approval of an Education Parcel Tax, Establishing Specifications of the Election Order, and Requesting Consolidation with Other Elections Occurring on November 6, 2012.

The Local Classrooms Funding Authority is a joint powers agency ("JPA") duly formed and organized pursuant to Government Code section 6500 by the following member agencies: Centinela Valley Union High School District, Hawthorne School District, Lawndale School District, Lennox School District and Wiseburn School District. The JPA is coterminous with the boundaries of the Centinela Valley Union High School District and the electorate is comprised of all registered voters residing within the Centinela Valley Union High School District.

We have engaged in dialogue with Mr. Alex Olvera of the Los Angeles County Registrar-Recorder/County Clerk regarding formation of the JPA and its plans to call a November election, and we have provided him with background information concerning the JPA. If there is any additional information you require, please let us know. Our legal counsel is available to assist with the preparation of an impartial analysis of the measure and or to provide additional information necessary.

Please consider this your notice of our request that this measure be placed on the ballot and that it be consolidated by the County Board of Supervisors with all measures occurring on November 6, 2012 within the County of Los Angeles. Kindly direct all future communication regarding this measure, the timing for further documents, arguments and analyses required to the undersigned.

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

2012 AUG -3 PM 3:14

FILED



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Re: Local Classrooms Funding Authority/***Call of Election for Qualified Special Tax Measure and Request for Consolidation (November 6, 2012) (continued)***

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Ron Hacker".

Ron Hacker

Assistant Superintendent, Business Services, CVUHSD  
Agency Representative to the LCFA Board of Directors

cc: JPA Board of Directors

Jose A. Fernandez, Centinela Valley Union High School District

Dr. Helen Morgan, Hawthorne School District

Dr. Ellen Dougherty, Lawndale School District

Dr. Barbara Flores, Lennox School District

Dr. Tom Johnstone, Wiseburn School District

Allison Deegan, Los Angeles County Committee on School District Organization

Janet Mueller, Esq. Dannis Woliver Kelley

Bonnie Jean von Krogh, Lew Edwards Group

## **LOCAL CLASSROOMS FUNDING AUTHORITY**

### **RESOLUTION #12-13/001**

#### **RESOLUTION OF THE BOARD OF DIRECTORS OF THE LOCAL CLASSROOMS FUNDING AUTHORITY CALLING AN ELECTION FOR APPROVAL OF AN EDUCATION PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON NOVEMBER 6, 2012**

**WHEREAS**, the Local Classrooms Funding Authority ("Authority") is a Joint Powers Authority created by the Hawthorne School District ("Hawthorne"), the Lawndale School District ("Lawndale"), the Lennox School District ("Lennox"), the Wiseburn School District ("Wiseburn"), and the Centinela Valley Union High School District ("Centinela") (collectively "Members") administered pursuant to the Joint Exercise of Powers Agreement to Establish the Local Classrooms Funding Authority ("Agreement") by the Authority's Agency ("Agency"); and

**WHEREAS**, the boundaries of the Authority are coterminous with the boundaries of the Centinela Valley Union High School District and encompasses all property within those boundaries; and

**WHEREAS**, pursuant to the Joint Exercise of Powers Act (Govt. Code, § 6500 et seq.) the Authority enjoys all powers common to its Members, including the ability to call an election seeking approval of a qualified special tax pursuant to California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. within the boundaries of the Authority; and

**WHEREAS**, the governing boards of the Members voted to enter into the Agreement which specifically allowed the Authority to seek voter approval to levy qualified special taxes; and

**WHEREAS**, the Authority and its Members are committed to offering high-quality educational programs to all students in the community; and

**WHEREAS**, adequately funded and well-developed public education programs provide numerous benefits and advantages to all of the residents of the community; and

**WHEREAS**, in the last three years the state has cut funding for local schools by 20%, which is more than \$2,000 per student, and this measure would replace some of that money and provide a stable, local source of funding for our schools; and

**WHEREAS**, future funding for the local school districts from the State and other sources is projected to be inadequate to provide the level of support to their educational programs which the residents of the community expect; and,

**WHEREAS**, local school districts have implemented a number of changes to generate sufficient funds for their education programs, yet they continue to have insufficient revenues to meet their needs, due, in part, to State funding reductions; and,

**WHEREAS**, the measure proposed by the LCFA would raise about \$14 million a year for our local schools and every penny of the money will stay local and cannot be taken by the State; and

**WHEREAS**, money from this measure will be used to ensure that our students get a solid educational foundation in academic subjects such as math, science, and English, helping prepare them for entry into college and to compete in today's tough job market; and

**WHEREAS**, this measure will fund special education for children with physical or learning disabilities, giving them the support and opportunities they need to succeed; and

**WHEREAS**, to compete in today's high-speed, technologically advanced economy, it is critical to maintain up-to-date computer and learning technology programs for our students, and this measure will help prepare students for high demand jobs of the twenty-first century; and

**WHEREAS**, during this recession, it is more important than ever to have high quality job and career training for students, and this measure will maintain needed vocational classes to help local students get jobs and earn a living; and

**WHEREAS**, with this measure the academic quality of local schools will continue to improve, ensuring students have access to the teachers, computers and learning technology they need for academic and career success and that class sizes remain as small as possible; and

**WHEREAS**, this measure will strengthen local public schools and having good schools makes our area a desirable place to live, which in turn improves local property values benefiting everyone; and

**WHEREAS**, property values in the community are directly affected by changes in the quality of education available in the public schools; and,

**WHEREAS**, California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. authorizes the Members, upon approval of 2/3rds of the electorate, to levy qualified special taxes on property within their boundaries for the purpose of providing quality educational programs and other lawful purposes; and

**WHEREAS**, in accordance with Government Code section 50077, a public hearing was duly called and held on the question of whether to levy a qualified special tax; and

**WHEREAS**, in the judgment of this Board of Directors of the Authority ("Board"), it is advisable to request that the Los Angeles County Registrar of Voters ("County Registrar") calls an election and submit to the voters of the Authority the question of whether the Authority shall levy a qualified special tax within the Authority commencing on July 1, 2013, for the purpose of raising additional revenue for local school districts; and

**WHEREAS**, pursuant to Education Code section 5342 and applicable Elections Code sections, such election shall occur on November 6, 2012, and pursuant to Elections Code sections 10400, 10402 and 10403 such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.



**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

**Section 1. Recitals.** This Board hereby finds and determines that the foregoing recitals are true and correct.

**Section 2. Order of Election.** This Resolution shall stand as the order to the Los Angeles County Superintendent of Schools to call an election within the boundaries of the Authority on November 6, 2012, for approval of a measure which will be presented to voters in the form attached hereto as **Exhibit A**, ("Measure") containing the question of whether the Authority shall impose a qualified special tax for the educational purposes stated therein. In addition, the full text of the Measure ("Full Ballot Text") shall appear in the ballot pamphlet in substantially the form attached hereto as **Exhibit B**. The authority for the specifications of this election order is contained in the Agreement and in sections 5304 and 5322 of the California Education Code, and the authority for ordering the election is contained in the Agreement, section 50075 et seq. of the California Government Code and Section 4 of Article XIII A of the California Constitution.

**Section 3. Senior Citizen and SSI Exemption from Qualified Special Tax.** An exemption from payment of the qualified special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies said parcel as a principal residence, upon application for exemption ("Senior Citizen Exemption") and on any parcel owned by one or more persons receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence ("SSI Exemption").

**Section 4. Collection of the Tax.** In every year in which the qualified special tax is levied, the tax shall be collected by the Los Angeles County Treasurer and Tax Collector or other appropriate County official ("County Tax Official") at the same time, in the same manner, and subject to the same penalties as ad valorem property taxes collected by the County Tax Official. Unpaid qualified special taxes shall bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid.

The qualified special tax shall be levied on all parcels of taxable real property within the Authority. "Parcel of Taxable Real Property" shall be defined as any unit of real property within the Authority that receives a separate tax bill for ad valorem property taxes from the County Tax Official. All property that is otherwise exempt from or upon which are levied no ad valorem property taxes in any year shall also not be subject to the qualified special tax in such year.

Multiple parcels which are contiguous, under common ownership, contain a single-family residence, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the parcel tax. The total square footage of any multiple parcels treated as a single Parcel of Taxable Real Property for purposes of the parcel tax shall be used to calculate the tax for those parcels.

With respect to all general property tax matters within its jurisdiction, the County Tax Official shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the qualified special tax, including the Senior Citizen Exemption and SSI Exemption, the decision of the Authority, through its Agency, shall be final and binding.

If the Authority terminates pursuant to the Agreement, levy of the tax shall cease.

## **Section 5. Distribution of Proceeds**

In each year the qualified special tax is levied, the Authority's Board and Agency shall take any action necessary to allow the appropriate County officer(s) to distribute the proceeds of that tax directly to each school district. Pursuant to the Agreement, based on the Average Daily Attendance and potential tax proceeds from parcels located within each school district, each school district shall receive the following fixed proportion of the proceeds of the tax:

- (1) Centinela shall receive 40% of the proceeds of the qualified special tax.
- (2) Hawthorne shall receive 16.6% of the proceeds of the qualified special tax.
- (3) Lawndale shall receive 14.7% of the proceeds of the qualified special tax.
- (4) Lennox shall receive 8.7% of the proceeds of the qualified special tax.
- (5) Wiseburn shall receive 20% of the proceeds of the qualified special tax.

Any funds left unallocated shall be split equally among the Members eligible to receive proceeds from the qualified special tax.

Pursuant to the Agreement, if any Member is reorganized under the Education Code, the successor school district shall be substituted as a Member to the Agreement, the successor school district shall receive any proceeds of the qualified special tax dedicated in this Measure to the school district before its reorganization, and the Authority shall continue to levy the special tax on parcels contained within the successor school district pursuant to the Agreement.

Each school district shall have access to its share of the proceeds of the levied qualified special tax without additional action by the Authority.

## **Section 6. Reporting and Oversight**

- (a) *Specific Purpose.* The proceeds of the qualified special tax shall be applied only to the specific purposes identified in the Full Ballot Text. The proceeds of the qualified special tax shall be deposited into funds for each school district, which shall be kept separate and apart from other funds of the school district.
- (b) *Annual Report.* No later than December 31 of each year while the qualified special tax is in effect, the Authority shall prepare and file with the Board and the governing boards of its Members a report/audit detailing the amount of funds collected and expended.
- (c) *Authority Independent Citizens' Oversight Committee.* The Authority shall provide for the creation of an independent citizens' oversight committee to review the allocation of the qualified special taxes collected pursuant to the Measure to ensure that moneys raised under this Measure are allocated in accordance with this Measure. The independent oversight committee shall be comprised of one member appointed by the governing board of each school district receiving proceeds of the qualified special tax. Members of the

governing boards or superintendents of the Members are not eligible to serve on this committee.

- (d) *School District Independent Citizens' Oversight Committees.* Any school district which expends proceeds of the qualified special tax shall create an independent citizens' oversight committee to review the expenditure of proceeds of the qualified special tax to ensure that such proceeds are spent in accordance with this Measure. The governing board of each school district required to create such a committee shall provide by resolution for the composition, duties, funding, and other necessary information regarding the committee's formation and operation.

**Section 7. Filing of Order of Election.** The Agency is ordered to cause certificated copies of this Resolution and order to be delivered not later than August 8, 2012, to the Los Angeles County Superintendent of Schools, the County Registrar, the Clerk of the Board of Supervisors of Los Angeles County, and the governing boards of the Members.

**Section 8. Formal Notice.** The Los Angeles County Superintendent of Schools is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the form attached hereto as **Exhibit C** (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with section 5362 of the California Education Code no later than August 8, 2012, or to otherwise cause the notice to be published as permitted by law. The Agency, on behalf of and as may be requested by the Los Angeles County Superintendent of Schools, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

**Section 9. Conduct of Election.**

- (a) *Request to County Registrar.* Pursuant to section 5303 of the California Education Code, the County Registrar is requested to take all steps to hold the election on November 6, 2012, in accordance with law and these specifications.
- (b) *Voter Pamphlet.* The County Registrar is hereby requested to reprint the Measure in its entirety in the voter information pamphlet to be distributed to voters pursuant to section 13307 of the California Elections Code
- (c) *Consolidation.* The Los Angeles County Superintendent of Schools and the Board of Supervisors of Los Angeles County are requested to order consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.
- (d) *Canvass of Results.* The Board of Supervisors of Los Angeles County is authorized to canvass the returns of the election pursuant to section 10411 of the California Elections Code.

**Section 10. Appropriations Limit.** The governing board of each entity expending proceeds of the qualified special tax shall provide for an increase in its appropriations limit



as necessary to ensure that the proceeds of the qualified special tax may be spent by the entity for authorized purposes.

**Section 11. Ballot Arguments.** The Chairperson of the Board, or any person as the Chairperson shall designate, is hereby authorized, but not directed, to prepare and file with the County Registrar a ballot argument in favor of the proposition contained herein, within the time established by the County Registrar, which shall be considered the official ballot argument of the Board as sponsor of the proposition.

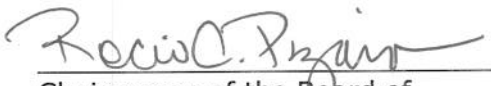
**Section 12. Official Actions.** The Agency, Chairperson of the Board, or their designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in Exhibits A and B hereto to comply with requirements of law and election officials or which are, in the judgment of the Chairperson, in the best interests of the Authority.

**Section 13. Effective Date.** This Resolution shall take effect from and after its adoption.

**PASSED AND ADOPTED THIS** 1st day of August, 2012, at a special meeting of the Board of Directors by the following vote:

AYES: 5  
NOES: 0  
ABSENT: 0

  
Clerk of the Board of Directors

  
Chairperson of the Board of Directors

**EXHIBIT A**

**Summary of Measure**

The Measure shall be summarized in the following form, and the Los Angeles County Registrar of Voters is requested to cause this summary of the Measure to appear on the ballot:

To protect academic quality in local K-12 schools; maintain math, science, English programs; provide education for students with disabilities/special needs; support computer technology and school security; prepare students for college/careers; retain excellent teachers; shall Local Classrooms Funding Authority levy a special tax of 2¢/square foot of lot for residential property, and 7.5¢/square foot for other property types; requiring citizens oversight, audits, senior exemptions, no money for administrator salaries and all funds staying local?

**EXHIBIT B****FULL BALLOT TEXT****LOCAL CLASSROOMS FUNDING AUTHORITY****Measure \_\_\_\_**

*[letter designation to be assigned by County Registrar of Voters]*

**RECITALS**

The Local Classrooms Funding Authority ("Authority") is a Joint Powers Authority created by the Hawthorne School District ("Hawthorne"), the Lawndale School District ("Lawndale"), the Lennox School District ("Lennox"), the Wiseburn School District ("Wiseburn"), and the Centinela Valley Union High School District ("Centinela") (collectively "Members") administered pursuant to the Joint Exercise of Powers Agreement to Establish the Local Classrooms Funding Authority ("Agreement") by the Authority's Agency ("Agency"). The Members have established the goals of improving academic performance and the quality of education for all students of the Members.

In support of these goals and to protect local control of educational programs and services, the Board of Directors of the Authority ("Board") proposes an education parcel tax measure ("Measure") to provide stable local educational funding for schools and programs.

The Measure would raise about \$14 million a year for our local schools including Hawthorne, Lawndale, Lennox, Wiseburn, and Centinela, and every penny of the money will stay local and could not be taken by the State.

Money from the Measure can be used to ensure that our students get a solid educational foundation in academic subjects such as math, science, and English, helping prepare them for entry into college and to compete in today's tough job market, as well as to fund special education for children with physical or learning disabilities, giving them the support and opportunities they need to succeed.

During this recession, it is more important than ever to have high quality job and career training for students, and the Measure will support needed vocational classes, G.E.D. classes, and English as a Second Language ("ESL") classes to help local students get jobs and earn a living. To compete in today's high-speed, technologically advanced economy, it is critical to maintain up-to-date computer and learning technology programs for our students, and the Measure will help prepare students for high demand jobs of the twenty-first century.

With the Measure the academic quality of local schools will continue to improve, ensuring students have access to the teachers, small class sizes, computers and learning technology they need for academic and career success.

An education parcel tax is needed in order for local school districts to maintain excellent schools at a time when the California Legislature is again unable to provide adequate funding for the operation of the schools in the local community.

In the last three years the State has cut funding for local schools by 20%, which is more than \$2,000 per student, and the Measure would replace some of that money and provide a stable, local source of funding for our schools.

If the education parcel tax is not approved, local school districts may be forced to adopt a budget that includes teacher and staff layoffs and reductions in programs and services beneficial and necessary to students.

A superior and comprehensive education program delivers many benefits to all the residents of our community. The Measure will strengthen local public schools and having good schools makes our area a desirable place to live, which in turn improves local property values benefiting everyone.

### **TERMS & USE OF PROCEEDS**

To protect academic quality in local K-12 schools; maintain math, science, English programs; provide education for students with disabilities/special needs; support computer technology and school security; prepare students for college/careers; retain excellent teachers; shall Local Classrooms Funding Authority levy a special tax of 2¢/square foot of lot for residential property, and 7.5¢/square foot of lot for other property types; requiring citizens oversight, audits, senior exemptions, no money for administrator salaries and all funds staying local?

Moneys raised under this Measure shall be authorized to be used by the Members for the following purposes in accordance with priorities established by the governing boards of the school districts to which the funds are provided and to the extent of available funds:

- Protect academic programs in math, science, and English
- Fund education for students with physical/learning disabilities or special needs
- Prepare students for success in college and universities
- Foster student learning in computers and technology
- Equip students to compete for jobs and careers
- Attract and retain teachers and staff
- Support school security

Moneys raised under this Measure may also be used by the Wiseburn School District to establish, operate, and allow students in that district to attend, its own local, community high school.

No proceeds of the Measure will be spent on administrative salaries.

#### **A. Amount and Basis of Tax**

1. Parcel of Taxable Real Property. The education parcel tax shall be levied on every parcel of taxable real property within the Authority. The boundaries of the Authority are coterminous with the boundaries of the Centinela Valley Union High School District.

"Parcel of Taxable Real Property" is defined as any unit of real property within the Authority that receives a separate tax bill for ad valorem property taxes from the Los Angeles County Tax Collector or other appropriate County official ("County Tax Official"). All property that is otherwise exempt from or upon which no ad valorem property taxes are levied in any year shall also be exempt from the qualified special tax in such year.

Multiple parcels which are contiguous, under common ownership, contain a single-family residence, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the parcel tax. The total square footage of any multiple parcels

treated as a single Parcel of Taxable Real Property for purposes of the parcel tax shall be used to calculate the tax for those parcels.

If the Authority terminates pursuant to the Agreement, levy of the tax shall cease.

2. Uniform Application. The education parcel tax shall be uniformly applied to each Parcel of Taxable Real Property within the following property classifications.

<u>Type of Property</u>	<u>Annual Amount of Tax per Parcel of Taxable Real Property</u>
• <b>Residential</b>	2 cents per square foot of lot for all residential property
• <b>Non-Residential</b>	7.5 cents per square foot of lot for all non-residential property

For purposes of determining the rate of tax above, the following definitions shall apply:

- "Residential" includes parcels containing any of the following kinds of residential living units (a) those with no common walls on a single County Assessor's parcel (i.e., single family detached homes); (b) those with common walls each of which is assigned a unique Assessor's parcel number (i.e. condominiums and townhouses), each of which shall be treated as a Parcel of Taxable Real Property; (c) mobile homes, each of which shall be treated as a Parcel of Taxable Real Property; and (d) residential living units with common walls on an Assessor's parcel on which other units are located – such parcels include, but are not limited to, duplexes, parcels with two (2) or more living units on a single assessor's parcel; apartment buildings with two (2) or more units (up to an unlimited number of units); and any and all other multi-family residential parcels.
- "Non-Residential Property" includes all improved and unimproved Parcels of Taxable Real Property that are not Residential. This includes, but is not limited to, retail buildings, shopping centers, hotels, motels, service stations, office buildings, hospitals, trailer parks, warehouses, transportation facilities, storage facilities, utilities, agricultural and farmland, light and heavy industrial, recreational land and vacant land.

Any parcel that does not fall clearly within any category above shall be taxed at 7.5 cents per square foot of lot annually.

3. Adjustment for Inflation. To account for the impact of inflation on the cost of delivering the classroom programs and student services supported by the qualified special tax, the tax rate shall be increased to account for inflation. Each year, the qualified special tax rate shall be adjusted by no more than the average of the reported monthly or other periodic percentage changes in the Consumer Price Index-All Urban Consumers, Los Angeles-Riverside-Orange County area (Series CUURA421SA0) over the prior twelve months, as of April of each year, as published by the U.S. Bureau of Labor Statistics, rounded to the nearest tenth of a cent. If in any year, that index is not available, the rate will be adjusted based on the changes in the Consumer Price Index - All Urban Consumers (CPI U). However, in any given year, pursuant to the powers provided it by the Agreement, by unanimous vote, the Board may defer any inflation adjustment.



4. Future Advisory Measures. Commencing in 2024, and every four years thereafter in accordance with Section 13 of the Agreement, so long as the qualified special tax is being levied by the Authority, the Authority shall place an advisory measure on the ballot, pursuant to California Elections Code section 9603, seeking the voters' opinion regarding continuation of the levy of the parcel tax at the current level or any modifications, including increasing or supplementing the parcel tax.

In accordance with Elections Code section 9603, the advisory measure(s) required by this provision shall not be binding in any manner on the Authority.

Within 60 days of the certification of the results of the election on the advisory measure(s), the Board shall meet to determine if any alteration to the levy of the qualified special tax is advisable. In making this decision, the Board shall take into consideration all relevant factors, including, but not limited to, the fiscal status of the Members, the economic situation facing residents of the Authority, the results of the advisory measure, and changes in the law. After consideration of all factors, the Board may take action by majority vote to (a) cease or reduce the tax levy; (b) continue the tax levy unaltered, or (c) call a new qualified special tax election to replace the existing measure in accordance with all relevant laws; provided, that a new qualified special tax measure which would make it possible for the Authority to levy more than one qualified special tax measure at any one time can only be placed on the ballot by an unanimous vote of all the Directors.

Any changes to the levy of the qualified special tax, including a decision to levy the tax at a rate less than the maximum authorized by the ballot measure or to cease levy of the qualified special tax authorized by the Agreement shall not take effect until three years after the Board makes such a decision.

#### **B. Tax Exemptions**

An exemption from payment of the education parcel tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies said parcel as a principal residence, upon application for exemption and on any parcel owned by one or more persons receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence ("SSI Exemption").

#### **C. Claims / Exemption Procedures**

With respect to all general property tax matters within its jurisdiction, the County Treasurer-Tax Collector, or other appropriate County tax official ("Tax Official"), shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the education parcel tax, including the Senior Citizen Exemption and the SSI Exemption and the appropriate tax classification, the decisions of the Authority, through its Agency, shall be final and binding. The procedures described herein, and any additional procedures established by the Agency shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the education parcel tax by the Authority. Whether any particular claim is to be resolved by the Authority or by the Tax Official shall be determined by the Agency, in coordination with the Tax Official as necessary. Taxpayers wishing to challenge any determination of the Tax Official must do so under the procedures for correcting a misclassification of property pursuant to Part 9 of Division 1 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of any tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

**D. Distribution of Proceeds**

Pursuant to the Agreement, based on the Average Daily Attendance and potential tax proceeds from parcels located within each school district, the proceeds collected through the levying of the education parcel tax shall be distributed as follows:

- Forty percent (40%) shall be made available for use by Centinela.
- Sixteen and six-tenths percent (16.6%) shall be made available for use by Hawthorne.
- Fourteen and seven-tenths percent (14.7%) shall be made available for use by Lawndale.
- Eight and seven-tenths percent (8.7%) shall be made available for use by Lennox.
- Twenty percent (20%) shall be made available for use by Wiseburn.

Any funds left unallocated shall be split equally among the Members eligible to receive proceeds from the qualified special tax.

Pursuant to the Agreement, if any Member is reorganized under the Education Code, the successor school district shall be substituted as a Member to the Agreement, the successor school district shall receive any proceeds of the qualified special tax dedicated in this Measure to the school district before its reorganization, and the Authority shall continue to levy the special tax on parcels contained within the successor school district pursuant to the Agreement.

**E. Appropriations Limit**

Pursuant to California Constitution article XIII B and applicable laws, the appropriations limit for any entity expending proceeds of the education parcel tax will be adjusted periodically by the governing boards of the entity when necessary to ensure that the proceeds of the education parcel tax may be spent by the entity for authorized purposes.

**F. Accountability Provisions**

1. *Authority Independent Citizens' Oversight Committee.* The Authority shall provide for the creation of an independent citizens' oversight committee to review the allocation of the qualified special taxes collected pursuant to the Measure to ensure that moneys raised under this Measure are allocated in accordance with this Measure. The independent oversight committee shall be comprised of one member appointed by the governing board of each school district receiving proceeds of the qualified special tax. Members of the governing boards or superintendents of the Members are not eligible to serve on this committee.

2. *Member District Independent Citizens' Oversight Committees.* Any Member school district which expends proceeds of the qualified special tax shall create an independent citizens' oversight committee to review the expenditure of proceeds of the qualified special tax to ensure that such proceeds are spent in accordance with this Measure. The governing board of each Member Agency required to create such a

committee shall provide by resolution for the composition, duties, funding, and other necessary information regarding the committee's formation and operation.

3. *Annual Audit.* Upon the levy and collection of the education parcel tax, the Board shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as the tax is in effect, the Treasurer of the Authority shall cause a report to be filed with the Board and the governing board of its members no later than December 31 of each year, commencing December 31, 2013, stating the amount collected and distributed to each Member in such year. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine.

4. *Specific Purposes.* All of the purposes named in the Measure shall constitute the specific purposes of the education parcel tax, and proceeds thereof shall be applied only for such purposes.

**G. Severability**

The Board hereby declares, and the voters by approving this Measure concur, that every section and part of this Measure has independent value, and the Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this Measure by the voters, should any part of the Measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

**EXHIBIT C**

**FORMAL NOTICE OF SPECIAL TAX ELECTION**

NOTICE IS HEREBY GIVEN to the qualified electors of the Local Classrooms Funding Authority of Los Angeles County, California ("Authority"), that in accordance with the provisions of the Education Code and the Government Code of the State of California, an election will be held on November 6, 2012, for the purpose of submitting to the qualified electors of the Authority the measure summarized as follows:

To protect academic quality in local K-12 schools; maintain math, science, English programs; provide education for students with disabilities/special needs; support computer technology and school security; prepare students for college/careers; retain excellent teachers; shall Local Classrooms Funding Authority levy a special tax of 2¢/square foot of lot for residential property, and 7.5¢/square foot for other property types; requiring citizens oversight, audits, senior exemptions, no money for administrator salaries and all funds staying local?

By execution of this formal Notice of Election the Los Angeles County Superintendent of Schools orders consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.

The Los Angeles County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Directors of the Authority adopted August 1, 2012, in accordance with the provisions of the Joint Exercise of Powers Agreement to Establish the Local Classrooms Funding Authority and Education Code sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, \_\_\_\_\_,  
20\_\_.

\_\_\_\_\_  
County Superintendent of Schools  
Los Angeles County, California